

**BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION**

IN RE: Teachers Retirement System of KY )  
Dist. 2, Map 15, Control Map 15, Parcel 184.00, ) Loudon County  
S.I. 000 )  
Commercial Property )  
Tax Year 2005 )

## INITIAL DECISION AND ORDER DISMISSING APPEAL

The administrative judge convened the hearing as scheduled on March 29, 2006. The assessor of property, Doyle E. Arp, represented himself. No appearance was made on behalf of the taxpayer.

Mr. Arp testified that he had been in contact with the taxpayer's representative, Fred Bunch. According to Mr. Arp, he had been advised by Mr. Bunch that the taxpayer wished to withdraw its appeal.

At that point, the administrative judge concluded the hearing assuming that a notice of withdrawal had been filed with his office. Upon returning to his office on April 3, 2006, the administrative judge determined that no communication had been received from Mr. Bunch.

Based upon Mr. Arp's testimony, the administrative judge finds that this appeal should be dismissed.

In the future, the administrative judge finds that a notice of withdrawal should be filed with the administrative judge as soon as possible. This will allow the administrative judge to adjust his schedule and the taxpayer will not incur a hearing fee.

It is therefore ORDERED that this appeal be dismissed.

It is FURTHER ORDERED that any applicable hearing costs be assessed pursuant to Tenn. Code Ann. § 67-5-1501(d) and State Board of Equalization Rule 0600-1-.17.

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal **“must be filed within thirty (30) days from the date the initial decision is sent.”** Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive

Secretary of the State Board and that the appeal **“identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order”**; or

2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review; or
3. A party may petition for a stay of effectiveness of this decision and order pursuant to Tenn. Code Ann. § 4-5-316 within seven (7) days of the entry of the order.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 4th day of March, 2006.

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MARK J. MINSKY  
ADMINISTRATIVE JUDGE  
TENNESSEE DEPARTMENT OF STATE  
ADMINISTRATIVE PROCEDURES DIVISION

c: Mr. Fred Bunch  
Doyle E. Arp, Assessor of Property